

CPSA**STATEMENT OF FINANCIAL POSITION****AS OF:****December 31, 2013****ASSETS****CURRENT ASSETS**

101 Cash (Disclose on Schedule A)	27,949,228
102 Current Investments	3,943,244
103 Accounts Receivable (net) (Disclose on Schedule A)	27,418,373
104 Notes Receivable (current portion)	0
105 Prepaid Expenses	267,427
106 Other Current Assets (Disclose on Schedule A)	0
107 Total Current Assets	<u>59,578,272</u>

NON-CURRENT ASSETS

108 Land	3,550,349
109 Building	18,149,213
110 Leasehold Improvements	117,778
111 Furniture and Equipment	14,970,573
112 Vehicles	48,264
113 Total Property and Equipment	<u>36,836,177</u>
114 Less: Accumulated Depreciation	<u>15,436,742</u>
115 Net Property and Equipment	<u>21,399,435</u>
116 Notes Receivable (net of current portion)	0
117 Performance Bond (Disclose on Schedule A)	0
118 Long Term Investments	0
119 Deposits	0
120 Other Noncurrent Assets (Disclose on Schedule A)	30,440
121 Total Noncurrent Assets	<u>21,429,875</u>

122 TOTAL ASSETS 81,008,147

LIABILITIES AND NET ASSETS/EQUITY**CURRENT LIABILITIES**

201 Incurred But Not Reported Claims (Disclose on Sch. A)	0
202 Reported But Unpaid Claims	0
203 Payable to ADHS (Disclose on Schedule A)	22,606,703
204 Payable to Providers	11,517,987
205 Trade Accounts Payable	1,062,188
206 Accrued Salaries and Benefits	721,794
207 Long-term Debt (current portion)	673,946
208 Deferred Revenue (Disclose on Schedule A)	493,640
209 Risk Pool Payable	0
210 Other Current Liabilities (Disclose on Schedule A)	32,404
211 Total Current Liabilities	<u>37,108,662</u>

NON-CURRENT LIABILITIES

212 Long-term debt (net of current portion)	4,481,812
213 Loss Contingencies (Disclose on Schedule A)	0
214 Other Noncurrent Liabilities (Disclose on Schedule A)	0
215 Total Noncurrent Liabilities	<u>4,481,812</u>

216 TOTAL LIABILITIES 41,590,474

217 NET ASSETS/EQUITY

Unrestricted Net Assets	37,580,373
Restricted Net Assets (Disclose on Schedule A)	<u>1,837,300</u>

218 TOTAL LIABILITIES AND NET ASSETS/EQUITY 81,008,147

CPSA
STATEMENT OF FINANCIAL POSITION
AS OF:
Schedule A Disclosures

December 31, 2013

ASSETS:

Cash	Unrestricted	27,949,228
	Restricted	
Total Cash		27,949,228

Accounts Receivable

ADHS		
Current Period		
	Program ID	Category ID
	TXIX DD Adult	Profit Corridor
	TXIX SMI	Profit Corridor
	SAPT Block Grant	Profit Corridor
	NTXIX/XXI SMI	NT19 SMI Svcs
	PATH	NT19 Path Grant - Fed
	PATH	NT19 Path Grant - State
	CMHS SMI Block Grant	NT19 CMHS SMI
	CMHS SED Block Grant	NT19 CMHS SED
	SAPT Block Grant	NT19 SAPT - Preg/Parenting Women
	SAPT Block Grant	NT19 SAPT - S/A
	NTXIX/XXI Other	NT19 Liquor Svc Fees
	SAPT Block Grant	NT19 SAPT - Prevention
	SB1616 Housing	NT19 Supportive Housing SB1616
	PASRR/ADOH	NT19 PASRR
	PATH	NT19 Path Grant - State
	PATH	NT19 Path Grant - Fed

GSA 3

Prior Year

NTXIX/XXI Crisis	NT19 Crisis Services	250,000
SAPT Block Grant	NT19 SAPT - S/A	481,158
SAPT Block Grant	NT19 SAPT - Preg/Parenting Women	123,447
SAPT Block Grant	NT19 SAPT - Prevention	226,750
SAPT Block Grant	NT19 SAPT - Child	(2,304)
CMHS SED Block Grant	NT19 CMHS SED	35,781
CMHS SMI Block Grant	NT19 CMHS SMI	18,931
Supported Housing for TXIX SMI	NT19 Supportive Housing	9,378
SB1616 Housing	NT19 Supportive Housing SB1616	5,344
NTXIX/XXI SMI	NT19 SMI - Supportive Hsng GF	67,121

Non-ADHS &/or Unrelated Business

Current Period		
	Program ID	Category ID
	CODAC	370,251
	COPE	47,096
	La Frontera	612,573
	Pantano	357,965
	Casa De Los Ninos	50,512
	Providence	408,452
	Marana	7,890
	Sendero	233,022
	Compass	67,456
	Community Bridges	1,539
	Chicanos Por La Causa - compliance sanction	(2,707)
	AzCA overpayment	4,500
	ECT accrual	2,533
	ADOH Shelter Plus	179,356
	City of Tucson Shelter Plus	83,304
	City of Tucson Pathways Project	9,749
	HUD - Frontiers	26,119
	HUD - Bienestar	79,653
	City of Tucson TPCH	8,575
	Cobra Receivable, Pima Co T36 & Misc.	1,454,195
	CBHP LLC & CPH LLC & Desert Hope	349,848
	Northern Arizona RBHA Pharmacy Receivable	14,891
	ADOH Casas Primeras	26,440
	ADOH Hogar	16,726
	ADOH Shelter Plus Rural	39,743
	CODAC	4,912,275
	COPE	2,549,882
	La Frontera	2,341,241
	Pantano	4,014,315
	Providence	2,057,625
	Marana	98,636
	Casa De Los Ninos	734,871
	Compass	132,772

FY11

FY10 Encounter W/H	72,742
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Total Accounts Receivable	27,418,373
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Other Current Assets (Detail of Line 106)

Total Other Current Assets	0
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Other Noncurrent Assets (Detail of Line 120)

Escrow HUD Young Adult apartments	7,497
Bond Issuance Cost	22,943
Swap Gain Receivable	

Total Other Noncurrent Assets	30,440
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PERFORMANCE BOND:

Type of Security - Performance bond in the amount of \$14,759,650 guaranteed by Argonaut Insurance Company for the period October 4, 2013 through October 4, 2014. Included in Financial Statements? No

Type of Security - Performance bond in the amount of \$9,900,000 guaranteed by International Fidelity Insurance Company - IPIC for the period October 1, 2013 through September 30, 2014 Included in Financial Statements? No

Adjustments:

Payables to ADHS - Other* Category

Explain ≥10% fluctuation in account from prior period

Describe fluctuation in each account greater than 10%

101. Cash	Decrease due to improved timing of payments to vendors
102. Current Investments	Decrease due to sale of investments for start up costs related to CPI and CPCC
103. Accounts Receivable (net)	Increase due to provider profit corridor and encounter w/h booked at year end 9/30
105. Prepaid Expenses	Decrease to insurance and service agreements moving to parent company CPI
120. Other Noncurrent Assets	Increase due to escrow for HUD Young Adult apartments
203. Payable To ADHS	Increase due to change in profit corridor reporting. Child and Adult are now separate
205. Trade Accounts Payable	Decrease due to improved timing of payment to vendors
206. Accrued Salaries and Benefits	Decrease due to transfer of employees to CPI and CPCC
208. Deferred Revenue	Increase due to Pima Co T36 program held at 4% profit and deferring remaining revenue
217. Unrestricted Net Assets	Decrease due to transfer of assets for start up costs related to CPI and CPCC

NOTES

December, 2013 Line 204 - Other Amounts Payable To Providers - This line consists of the following accounts:

	GSA 3	GSA 5	Total
Hospital Payable		2,310,027	2,310,027
Inpatient / NTXIX Services		531,078	531,078
RTC Payable		968,798	968,798
Add'l Service Expense Payable		971,793	971,793
Pharmacy Payable		374,608	374,608
ECT Payable		(3,548)	(3,548)
Transportation Payable		40,252	40,252
Crisis Prep & Recovery		7,777	7,777
Interpretive Svc Payable		389,861	389,861
Other Grant Payable	(7,250)	292,344	285,094
T36 Payable		954,215	954,215
Justice Mental Health Collaboration Program		1,365	1,365
Good Neighbor Alliance	6,625		6,625
GSA 5 Service Providers		4,680,043	4,680,043
	(625)	11,518,613	11,517,987

NTXIX SMI Receivable

DBHS reduced funding for NTXIX SMI by \$1.8M (\$600,000 per month) for October and December 2013.

CPSA has booked a \$1,272,995 receivable for NTXIX SMI based on conversation with DBHS CFO noting that if CPSA earns additional NTXIX SMI funds, that the funding will be made available.

SB1616 Payable to DBHS

This is the result of the Admin Revenue booked from the CER exceeding the 'actual' YTD Admin Allocation. We will adjust the January CER to reduce the Admin Expense on the CER by \$10,486 to clear the payable.

LIABILITIES:

IBNR Claims Estimate

Current Period

Prior Period

Total IBNR	0
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Payable to ADHS (Detail of Line 203)

	Program ID	Category ID	
Current Period	TXIX Child	Profit/Risk Corridor	\$0
	TXIX CMDP	Profit/Risk Corridor	926,192
	TXIX DD Child	Profit/Risk Corridor	
	Supported Housing for TXIX SMI	Profit/Risk Corridor	-
	SB1616 Housing	Profit/Risk Corridor	-
	CMHS SED Block Grant	Profit/Risk Corridor	6,153
	FY14 Oct - Dec Capitation Rate Adjustment	Other*	1,710,281
FY13	TXIX Child	Profit/Risk Corridor	442,538
	TXIX CMDP	Profit/Risk Corridor	12,023,316
	TXIX SMI	Profit/Risk Corridor	0
	TXIX GMH/SA	Profit/Risk Corridor	6,835,037
	NTXIX/XXI SMI	Profit/Risk Corridor	-
	Supported Housing for TXIX SMI	Profit/Risk Corridor	0
	SB1616 Housing	Other*	10,486
	TXIX Child	Profit/Risk Corridor	617,381
	TXIX Adult	Profit/Risk Corridor	35,319

Total Accounts Payable - ADHS	22,606,703
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Deferred Revenue from: (Detail of Line 208)

	Program ID	Category ID	
Current Period			
	PASRR/ADOH	NT19 Bridge Subsidy	0
	SAPT Block Grant	NT19 SAPT Crisis	0
	NTXIX/XXI Other	State - Liquor Service Fees	6,088
	Select Program	Fed SAPT NT19 Child	
	CMHS SED Block Grant	NT19 CMHS Child	
Prior Year			
Non-ADHS &/or Unrelated Business			
Current Period			
	Pima Co - Title 36	Court ordered services	475,000
	RICO grant		650
	CBHP, LLC	lease prepayment	
	CPH, LLC	Prepaid rents to Mgmnt company	7,664
Prior Year			
	Other	Training Conferences	0
	Other	CBHP Advance Tenant Recpt	
	Other	Prevention Suicide Grant	4,238
Total Deferred Revenue			493,640

Other Current Liabilities (Detail of Line 210)

Property Tax Payable	0
Payable to Apt Mgmnt Co	31,106
Security Deposits Payable	1,298
Interest Payable	0

Total Other Current Liabilities	32,404
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Loss Contingencies (Detail of Line 213)

Identify Loss Contingencies	
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Total Loss Contingencies	0
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Other Noncurrent Liabilities (Detail of Line 214)

Identify Other Noncurrent Liabilities	
Accrued Swap Loss Payable	0
Total Other Noncurrent Liabilities	0

Restricted Net Assets (Detail of Line 217)

HUD 811 Grant Funding for Sonrisa Apartments	1,837,300
Change due to HUD letter 9-27-2012	
Total Restricted Net Assets	1,837,300

CPSA**STATEMENT OF CHANGES IN NET ASSETS / EQUITY****AS OF : December 31, 2013**

		Initial Capital	Additional Capital	Net Assets / Retained Earnings	Total
Beginning Balance:	October 1, 2013			51,707,314	51,707,314
Increase/(Decrease) of Net Surplus / Net Earning for the period ended:	December 31, 2013			(1,773,793)	(1,773,793)
Less Dividends Paid				(15,848)	(15,848)
** Prior Period Adjustments				-10500000	(10,500,000)
Ending Balance:	December 31, 2013	0	0	39,417,673	39,417,673

**** Disclosure of Prior Period Adjustments**

Transfer of net assets to CPI start-up costs

Final adjustments for September 30 audit required the Beginning Balance to be revised

CPSA
STATEMENT OF ACTIVITIES
CONTRACT PERIOD TO DATE AS OF:

December 31, 2013

*DISCLOSE ON SCHEDULE A

		TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	CMHS SED BLOCK GRANT	CMHS SMI BLOCK GRANT	SAPT BLOCK GRANT	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
REVENUES																						
401	Revenue Under ADHS Contract																					
a	ADHS Revenue	11,901,181	10,949,511	300,144	18,804,308	1,049,391	13,497,603	737,991	4,044,557	294,523	479,203	14,462	190,972	156,866	1,623,350	-	743,734	4,500	109,541	64,901,838	-	64,901,838
b	ADHS Revenue - Qualifying Incentive Payments																				-	-
402	Specialty & Other Grants*																	94,274		94,274	588,714	682,988
403	Client Fees (Co-pays)																				-	-
404	Third Party Recoveries																					
a	Medicare																				-	-
b	Other Insurance																				-	-
405	Interest Income																				129,303	129,303
406	Other Behavioral Health Funding Sources - Non ADHS*																				919,586	919,586
407	Unrelated Business Revenue*																				1,650,741	1,650,741
408	TOTAL REVENUE	11,901,181	10,949,511	300,144	18,804,308	1,049,391	13,497,603	737,991	4,044,557	294,523	479,203	14,462	190,972	156,866	1,623,350	-	743,734	98,774	109,541	64,996,112	3,288,344	68,284,456
EXPENSES																						
Service Expenses:																						
501	Treatment Services																					
a	Counseling																					
1	Counseling, Individual	595,810	658,728	18,279	566,704	28,107	644,530	-	-				2,549	668	13,696					2,529,071		2,529,071
2	Counseling, Family	495,247	343,058	19,255	22,518	6,015	35,305	-	-				1,092	-	425					922,915		922,915
3	Counseling, Group	108,035	43,243	2,495	272,719	10,815	454,045	-	-				300	2,363	37,855					931,870		931,870
b	Assessment, Evaluation and Screening	989,796	865,572	50,768	1,082,117	50,372	1,197,923	204,451	-				6,359	84,280	63,206					4,594,844		4,594,844
c	Other Professional	118,604	10,090	-	-	-	-	-	-				75	7,139	3,818					137,226		137,226
d	Total Treatment Services	2,305,492	1,920,691	90,797	1,944,058	95,309	2,331,803	-	-	-	-	-	10,375	94,450	118,500					9,115,926		9,115,926
502	Rehabilitation Services																					
a	Living Skills Training	796,572	449,723	75,176	1,267,265	42,218	488,529	251,694	-				2,099	2,611	33,347					3,409,234		3,409,234
b	Cognitive Rehabilitation																			-		-
c	Health Promotion	18,912	25,946	922	261,460	3,181	137,117	122,511	-				47	953	18,715					589,764		589,764
d	Supported Employment Services	6,397	6,486	-	690,553	1,966	398,213	241,551	-				28	10,145	4,338					1,359,677		1,359,677
e	Total Rehabilitation Services	821,880	482,155	76,098	2,219,278	47,365	1,023,859	-	-	-	-	-	2,174	13,709	56,400					5,358,675		5,358,675
503	Medical Services																					
a	Medication Services	3,869	-	380	401,572	4,800	726,636	69,663	-				-	1,448	146,232					1,354,600		1,354,600
b	Medical Management	530,018	126,124	45,344	1,616,295	66,103	1,029,606	397,959	-				703	6,297	36,409					3,854,858		3,854,858
c	Laboratory, Radiology & Medical Imaging	9,453	4,324	1,193	48,789	2,082	64,864	4,004	-				9	346	13,186					148,288		148,288
d	Electro-Convulsive Therapy	-	-	-	12,889	-	383	-	-				-	-	-					13,272		13,272
e	Total Medical Services	543,340	130,448	46,917	2,079,545	72,985	1,821,489	38	471,626	-	-	-	712	8,091	195,827					5,371,018		5,371,018
504	Support Services																					
a	Case Management	1,761,010	1,692,225	153,553	2,906,081	160,774	1,593,671	1,046,812	-				5,834	6,891	76,901					9,403,752		9,403,752
b	Personal Care Services	6,737	2,883	271	121,347	135,849	13,137	6,406	-				127	12	-					286,769		286,769
c	Family Support	174,350	75,674	16,163	2,502	405	1,642	4,804	-				239	-	85					275,864		275,864
d	Peer Support	33,074	12,252	2,658	341,524	14,516	69,790	235,679	-				9	569	12,845					740,937		740,937
e	Home Care Training to Home Care Client	133,384	1,280,700	20,014	63,801	8,386	4,105	-	-				295	-	-					1,510,685		1,510,685
f	Unskilled Respite Care	325,453	233,510	11,661	1,251	-	-	2,669	-				375	-	-					574,919		574,919
g	Supported Housing*	-	-	-	-	-	-	351,709	272,434	439,197			-	-	-					1,063,340		1,063,340
h	Flex Fund Services	-	-	-	-	-	-	-	-				43,124	47,584	10,235					100,943		100,943
i	Transportation	298,534	188,105	14,699	562,112	10,063	238,681	56,315	80,874				-	-	-					1,449,383		1,449,383
j	Total Support Services	2,732,542	3,485,349	219,019	3,998,618	329,993	1,921,026	74,336	1,728,953	272,434	439,197	-	50,003	55,056	100,066					15,406,592		15,406,592
505	Crisis Intervention Services																					
a	Crisis Intervention - Mobile	62,601	39,125	5,702	98,491	9,384	132,720	36,513	-				397	-	-					384,933		384,933
b	Crisis Intervention - Stabilization	1,296,292	520,135	109,485	1,336,354	177,350	1,787,694	439,382	-				46,102	-	145,151			622,756	-	6,480,701		6,480,701
c	Crisis Intervention - Telephone	139,177	52,852	12,096	134,934	18,893	201,856	56,939	-				3,677	-	-			55,371	-	675,795		675,795
d	Total Crisis Intervention Services	1,498,070	612,112	127,283	1,569,779	205,627	2,122,270	532,834	-	-	-	-	50,176	-	145,151			678,127	-	7,541,429		7,541,429
506	Inpatient Services																					
a	Hospital																					
1	Psychiatric (Provider Types 02 & 71)	918,374	178,943	34,935	2,204,778	25,273	651,036	-	-				-	-	-			-	-	4,013,339		4,013,339
2	Detoxification (Provider Types 02 & 71)												-	-	-			-	-	-		-
b	Sub acute Facility																					
1	Psychiatric (Provider Types B5 & B6)														0			-	-	-		-
2	Detoxification (Provider Types B5 & B6)				277,507		764,448	87,582	-			13,378	-	-	146,257			-	-	1,289,172		1,289,172
c	Residential Treatment Center (RTC)																					
	Psychiatric - Secure & Non-Secure Provider Types																					
1	78.B1,B2,B3)	519,552	606,200	4,939	-	-	-	-	-				-	-	-					1,130,691		1,130,691
	Detoxification - Secure & Non-Secure (Provider Types																					
2	78.B1,B2,B3)																					
d	Inpatient Services, Professional	44,214	15,856	2,170	231,435	3,701	98,527	-	-				-	-	-			-	-	395,903		395,903
e	Total Inpatient Services	1,482,140	800,999	42,044	2,713,720																	

**CPSA
STATEMENT OF ACTIVITIES
CONTRACT PERIOD TO DATE AS OF:**

December 31, 2013

*DISCLOSE ON SCHEDULE A

		TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXIX Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	CMHS SED BLOCK GRANT	CMHS SMI BLOCK GRANT	SAPT BLOCK GRANT	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
511	Other ADHS Service Expenses Not Rpt'd Above*	-	-	-	-	-	-	-	-	-	-	22,418	-	-	-	-	-	4,500	109,541	136,459	-	136,459
513	Subtotal ADHS Service Expenses	11,006,958	8,774,744	832,375	18,388,861	1,006,099	12,421,071	694,790	3,741,147	272,434	439,197	35,812	140,158	171,306	1,548,054	-	678,127	4,500	109,541	60,265,175	-	60,265,175
520	Service Expenses from Non ADHS Sources*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,640	-	89,640	1,042,638	1,132,278
525	Total Service Expense	11,006,958	8,774,744	832,375	18,388,861	1,006,099	12,421,071	694,790	3,741,147	272,434	439,197	35,812	140,158	171,306	1,548,054	-	678,127	94,140	109,541	60,354,815	1,042,638	61,397,453
Administrative Expenses:																						
601	Salaries	217,006	199,904	5,465	343,650	19,172	246,412	13,505	74,034	5,388	9,762	269	3,495	2,870	29,163	-	12,989	1,160	2,005	1,186,249	189,407	1,375,656
602	Employee Benefits	37,180	34,251	937	58,878	3,284	42,219	2,313	12,684	924	1,672	47	599	492	4,996	-	2,226	200	344	203,245	14,439	217,684
603	Professional & Outside Services	511,478	471,170	12,884	809,973	45,187	580,783	31,831	174,490	12,704	23,008	639	8,237	6,766	68,735	-	30,615	2,738	4,725	2,795,963	446,430	3,242,393
604	Travel	8,449	7,783	213	13,380	746	9,594	526	2,882	210	380	11	136	112	1,135	-	506	45	78	46,186	7,375	53,561
605	Occupancy	67,059	61,774	1,689	106,194	5,924	76,145	4,173	22,877	1,666	3,016	84	1,080	887	9,012	-	4,014	359	619	366,572	58,530	425,102
606	Depreciation	36,197	33,345	912	57,322	3,198	41,102	2,254	12,349	899	1,628	45	582	479	4,864	-	2,167	194	334	197,871	31,594	229,465
607	All Other Operating*	12,002	11,056	302	19,006	1,060	13,628	747	4,094	298	540	15	193	159	1,613	-	718	64	111	65,607	28,489	94,096
608	Subtotal ADHS Administrative Expenses	889,371	819,283	22,402	1,408,403	78,571	1,009,881	55,349	303,410	22,089	40,006	1,110	14,322	11,765	119,518	-	53,235	4,760	8,216	4,861,693	776,263	5,637,957
620	Interpretive Services	42,876	25,727	1,444	25,598	1,763	32,484	-	-	-	-	-	-	-	-	-	-	-	-	129,892	-	129,892
650	Encounter Evaluation Sanction*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
651	Non ADHS and/or Unrelated Admin. Expense*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	443,880	443,880	
652	Subtotal Administrative Expenses	932,247	845,010	23,846	1,434,001	80,334	1,042,367	55,349	303,410	22,089	40,006	1,110	14,322	11,765	119,518	-	53,235	4,760	8,216	4,991,585	1,220,143	6,211,729
701	Unrelated Business Expenses*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
790	Income Tax Provisions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,449,067	2,449,067	
a	ADHS Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	Non ADHS Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
799	Total Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
800	SUBTOTAL EXPENSES	11,939,205	9,619,754	856,221	19,822,862	1,086,433	13,463,438	750,139	4,044,557	294,523	479,203	36,922	154,480	183,071	1,667,572	-	731,362	98,900	117,757	65,346,400	4,711,848	70,058,249
801	INC(DEC) IN NET ASSETS/EQUITY	(38,024)	1,329,757	(556,077)	(1,018,554)	(37,042)	34,165	(12,148)	-	-	-	(22,460)	36,492	(26,205)	(44,222)	-	12,372	(126)	(8,216)	(350,288)	(1,423,504)	(1,773,793)

CPSA
STATEMENT OF ACTIVITIES
SCHEDULE A DISCLOSURE
CONTRACT PERIOD TO DATE AS OF:

December 31, 2013

	TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	CMHS SED BLOCK GRANT	CMHS SMI BLOCK GRANT	SAPT BLOCK GRANT	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL	
DISCLOSURE OF NTXIX/XXI OTHER AND OTHER FEDERAL ADHS REVENUE																						
Itemization of Items Reported In Other Column											14,462									14,462		14,462
Liquor Service Fees																				0		0
Total NTXIX/XXI Other and Other Federal Column											14,462				0					14,462		14,462
DISCLOSURE OF OTHER GRANTS REPORTED ON LINE 402																						
Itemization of Items Reported on Line 402																						
AZ Dept of Commerce Shelter Plus																			0	262,741	262,741	
City of Tucson Shelter Plus 3																			0	60,409	60,409	
City of Tucson Shelter Plus 2																			0	38,797	38,797	
Tucson City Pathways																			0	15,088	15,088	
ADOH Bridge																	94,274		94,274		94,274	
HUD - Frontiers																			0	0	0	
HUD - Bienestar																			0	78,408	78,408	
Total Other Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	94,274	0	94,274	588,714	682,988
DISCLOSURE OF OTHER BEHAVIORAL HEALTH FUNDING SOURCES - NON ADHS REPORTED ON LINE 406																						
Itemization of Items Reported on Line 406																						
Pima County Title 36 contract																			0	835,586	835,586	
Network Compliance Sanctions																			0	84,000	84,000	
Total Other Behavioral Health Sources - Non ADHS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	919,586	919,586	
UNRELATED BUSINESS REVENUE REPORTED ON LINE 407																						
Itemization of Items Reported on Line 407																						
Donation from Raytheon employee																				475	0	
MercyCare - prior year adjustment incentive																				147,188	147,188	
Desert Hope - Lease & Meal/Linen revenue																				167,072	167,072	
Tucson Pima Collaboration to End Homelessness (TPCH)																				15,278	15,278	
Soboxone Program - Pima County																				0	0	
Tenant Rental Income - LLC contract																			0	33,506	33,506	
Crisis Response Center - Lease revenue																			0	848,660	848,660	
NARBHA SXC Pharmacy Revenue																			0	402,048	402,048	
Total Unrelated Business Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,650,741	1,650,741	
DISCLOSURE OF SUPPORTED HOUSING EXPENSES ON LINE 504g																						
Itemization of Items Reported on Line 504g																						
Rent Subsidy								301,942	198,650											500,592		500,592
Property Acquisition																				0		0
Property Improvements										439,197										439,197		439,197
Housing Provider (Property Manager)																				0		0
Utility Payments								18,777	35,868											54,645		54,645
Move-in/Start-up Kits								2,120	5,884											8,004		8,004
Eviction/Prevention Efforts								28,046	26,971											55,017		55,017
Damages to the Unit									0											0		0
Assistance with Deposits								824	5,061											5,885		5,885
Select Category																				0		0
Other ADHS Approved Housing Expenses (Itemize accordingly):																				0		0
Total Supported Housing Expenses	0	0	0	0	0	0	0	351,709	272,434	439,197	0	0	0	0	0	0	0	0	0	1,063,340	0	1,063,340
DISCLOSURE OF ALL OTHER BEHAVIORAL HEALTH SERVICES ON LINE 511																						
Itemization of Items Reported on Line 511																						
Pima CTY IGA COT Services	0	0	0	0	0	0	0	0	0		22,418	0	0	0	0	0			0		0	
CPCC - Rally Point - Posting error to be corrected in January																			22,418		22,418	
PASRR																	4,500		4,500		4,500	
PATH Grant																		109,541	109,541		109,541	
Total All Other Behavioral Health Services	0	0	0	0	0	0	0	0	0	0	22,418	0	0	0	0	0	4,500	109,541	136,459	0	136,459	
DISCLOSURE OF SERVICES EXPENSES FROM NON ADHS SOURCES ON LINE 520																						
Itemization of Items Reported on Line 520																						
ADOH Bridge																	89,640		89,640		89,640	
AZ Dept of Commerce Shelter Plus																			0	248,096	248,096	
City of Tucson Shelter Plus 3																			0	57,960	57,960	
City of Tucson Shelter Plus 2																			0	36,168	36,168	
Tucson City Pathways																			0	14,769	14,769	
HUD - Frontiers																			0	76,551	76,551	
HUD - Bienestar																			0	129,828	129,828	
Pima County Title 36 contract																			0	479,266	479,266	
Total Service Expenses Non ADHS Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	89,640	0	89,640	1,042,638	1,132,278	

**CPSA
STATEMENT OF ACTIVITIES
SCHEDULE A DISCLOSURE
CONTRACT PERIOD TO DATE AS OF**

December 31, 2013

[illegible]

CPSA
STATEMENT OF ACTIVITIES
SCHEDULE A DISCLOSURE
CONTRACT PERIOD TO DATE AS OF:

December 31, 2013

	TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	CMHS SED BLOCK GRANT	CMHS SMI BLOCK GRANT	SAPT BLOCK GRANT	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
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Allocation Methodology
CPSA providers are paid on a prospective basis, which is recorded as service related expense in the internal financial statements. The majority of the line items detailed in the ADHS Statement of Activities are not expensed directly on CPSA's statement. Allocations from total service expense must be made for some line items in order to comply with reporting requirements. The service expense allocations in this report are based on service utilization from 4/1/2012 - 3/31/2013
CPSA continues to update service expenses as provider contracts and method of compensation are implemented. However, variances between reported periods must be expected, due to the nature of such methodology
CPSA applies direct expense where it can, such as crisis and inpatient services.
(Revised, see below) Service utilization for NTXIX SMI is based on revised NTXIX SMI service plan, with projected SFY2013 and SFY2014 allocation
Service utilization allocation will be updated quarterly, July, October, January and April with a 6-month lag, for consideration of complete utilization data.
On 4/9/2014 CPSA updated the NTXIX SMI column to reflect service utilization for the period of 10/1/2012 - 9/30/2013.

ADJUSTMENTS:
(Disclose and describe any adjustments to previously submitted financial statements including those that affect the current financial statements.)

The NTXIX/XXI Other column consists of the following: Liquor Service Fees Other NTXIX/XXI Total NTXIX/XXI Other

Line 401a	14,462		14,462	
Line 402			-	
Total Revenue	14,462	-	14,462	
Line 506b2	13,378		13,378	NT19 SA
Line 510b		(8,222)	(8,222)	NT19 GMH
Line 510c		8,238	8,238	NT19 GMH
Line 511		22,418	22,418	NT19 SMI
Line 608	1,110		1,110	NT19 SA
Total Expense	14,488	22,434	36,922	

Detoxification
pharmacy rebate revenue
pharmacy rebate expense
Rally Point (posting error)
Admin expense

CPSA
STATEMENT OF ACTIVITIES
CONTRACT PERIOD TO DATE AS OF:

October 31, 2013

		July 1, 2013- September 30, 2013	October 1, 2013 - June 30, 2014	State Fiscal Year-to-date July 1, 2013 - June 30, 2014
		NTXIX/XXI SMI	NTXIX/XXI SMI	NTXIX/XXI SMI
REVENUE				
401	Revenue Under ADHS Contract			
a	ADHS Revenue	4,571,562	4,044,557	8,616,119
b	ADHS Revenue - Qualifying Incentive Payments		0	0
402	Specialty & Other Grants		0	0
403	Client Fees (Co-pays)		0	0
404	Third Party Recoveries		0	0
a	Medicare		0	0
b	Other Insurance		0	0
405	Interest Income		0	0
406	Other Behavioral Health Funding Sources - Non ADHS		0	0
407	Unrelated Business Revenue		0	0
408	TOTAL REVENUE	<u>4,571,562</u>	<u>4,044,557</u>	<u>8,616,119</u>
EXPENSES				
Service Expenses:				
501	Treatment Services			
a	Counseling		0	
1	Counseling, Individual	-	0	-
2	Counseling, Family	-	0	-
3	Counseling, Group	-	0	-
b	Assessment, Evaluation and Screening	245,984	204,451	450,435
c	Other Professional	-	0	-
d	Total Treatment Services	<u>245,984</u>	<u>204,451</u>	<u>450,435</u>
502	Rehabilitation Services			
a	Living Skills Training	302,997	251,694	554,691
b	Cognitive Rehabilitation	0	0	0
c	Health Promotion	171,828	122,511	294,339
d	Supported Employment Services	218,759	241,551	460,310
e	Total Rehabilitation Services	<u>693,584</u>	<u>615,756</u>	<u>1,309,340</u>
503	Medical Services			
a	Medication Services	97,228	69,663	166,891
b	Medical Management	510,799	397,959	908,758
c	Laboratory, Radiology & Medical Imaging	14,450	4,004	18,454
d	Electro-Convulsive Therapy	-	0	-
e	Total Medical Services	<u>622,477</u>	<u>471,626</u>	<u>1,094,103</u>
504	Support Services			
a	Case Management	1,209,513	1,046,812	2,256,325
b	Personal Care Services	10,641	6,406	17,047
c	Family Support	3,136	4,804	7,940
d	Peer Support	265,132	235,679	500,811
e	Home Care Training to Home Care Client	-	0	-
f	Unskilled Respite Care	-	2,669	2,669
g	Supported Housing	201,938	351,709	553,647
h	Flex Fund Services	-	0	-
i	Transportation	85,914	80,874	166,787
j	Total Support Services	<u>1,776,274</u>	<u>1,728,953</u>	<u>3,505,226</u>
505	Crisis Intervention Services			
a	Crisis Intervention - Mobile		0	-
b	Crisis Intervention - Stabilization		0	-
c	Crisis Intervention - Telephone		0	-
d	Total Crisis Intervention Services	<u>0</u>	<u>0</u>	<u>0</u>
506	Inpatient Services			
a	Hospital		0	
1	Psychiatric (Provider Types 02 & 71)		0	-
2	Detoxification (Provider Types 02 & 71)		0	-
b	Sub acute Facility		0	
1	Psychiatric (Provider Types B5 & B6)		0	-
2	Detoxification (Provider Types B5 & B6)		0	-
c	Residential Treatment Center (RTC)		0	
	Psychiatric - Secure & Non-Secure			
1	Provider Types 78,B1,B2,B3)		0	-
	Detoxification - Secure & Non-Secure			
2	(Provider Types (78,B1,B2,B3)		0	-
d	Inpatient Services, Professional		0	-
e	Total Inpatient Services	<u>0</u>	<u>0</u>	<u>0</u>
507	Residential Services			
a	Behavioral Health Residential Facilities		0	-
b	Reserved for Future Use		0	
c	Room and Board		0	-
d	Total Residential Services	<u>0</u>	<u>0</u>	<u>0</u>
508	Behavioral Health Day Program			
a	Supervised Day Program	-	0	-
b	Therapeutic Day Program	-	0	-
c	Medical Day Program		0	-
d	Total Behavioral Health Day Program	<u>0</u>	<u>0</u>	<u>0</u>
509	Prevention Services			
a	Prevention		0	-
b	HIV		0	-
c	Total Prevention Services	<u>0</u>	<u>0</u>	<u>0</u>
510	Medication			
a	Medication Expense	644,577	720,697	1,365,274
b	Less Pharmacy Rebate Received	(1,003)	(879)	(1,882)
c	Pharmacy Rebate Related Expense	683	543	1,226
d	Total Medication Services	<u>644,257</u>	<u>720,361</u>	<u>1,364,618</u>
511	Other ADHS Service Expenses Not Rpt'd Above		0	0
513	Subtotal ADHS Service Expenses	<u>3,982,576</u>	<u>3,741,147</u>	<u>7,723,723</u>
520	Service Expenses from Non ADHS Sources		0	0
525	Total Service Expense	<u>3,982,576</u>	<u>3,741,147</u>	<u>7,723,723</u>

Administrative Expenses:

601	Salaries	189,442	74,034	263,476
602	Employee Benefits	60,760	12,684	73,444
603	Professional & Outside Services	206,067	174,490	380,557
604	Travel	9,543	2,882	12,425
605	Occupancy	62,393	22,877	85,270
606	Depreciation	21,640	12,349	33,989
607	All Other Operating*	22,343	4,094	26,437
608	Subtotal ADHS Administrative Expenses	572,188	303,410	875,598
620	Interpretive Services	19,015	0	19,015
650	Encounter Evaluation Sanctions	-	0	-
651	Non ADHS and/or Unrelated Admin. Expense	16,799	0	16,799
652	Subtotal Administrative Expense	608,002	303,410	911,412
701	Unrelated Business Expenses		0	0
790	Income Tax Provisions		0	0
a	ADHS Income Tax Provision		0	0
b	Non ADHS Income Tax Provision		0	0
799	Subtotal Income Tax Provision	0	0	0
800	TOTAL EXPENSES	4,590,578	4,044,557	9,510,733
801	INC/(DEC) IN NET ASSETS/EQUITY	(19,016)	0	(894,614)

CPSA
Comparison Between Actual NTXIX SMI Expenses to Plan
CONTRACT PERIOD TO DATE AS OF:

December 31, 2013

	As Reported NTXIX/XXI SMI	% of ADHS Service Revenue	Plan	% of ADHS Service Revenue	Variance (Overspent) Underspent	% (Over) Under Plan
Enrollment (For ADHS Input Only)						
REVENUE						
Revenue Under ADHS Contract	8,616,119		8,616,119			
Service Revenue	7,721,506	100.0%	7,969,910	100.00%	248,404	3.2%
EXPENSES						
Service Expenses:						
502 Rehabilitation Services						
a Living Skills Training	554,691	7.2%	1,202,659	15.09%	647,968	116.8%
c Health Promotion	294,339	3.8%	476,601	5.98%	182,262	61.9%
d Supported Employment Services	460,310	6.0%	471,022	5.91%	10,712	2.3%
e Total Rehabilitation Services	1,309,340	17.0%	2,150,282	26.98%	840,942	64.2%
503 Medical Services						
a Medication Services	166,891			0.27%		
b Medical Management	908,758			8.02%		
c Laboratory, Radiology & Medical Imaging	18,454			0.23%		
501b Assessment, Evaluation and Screening	450,435			3.74%		
510 d Total Pharmacy Expense	1,364,618			14.41%		
Total Medical Services	2,909,156	37.7%	2,125,575	26.67%	(783,581)	-26.9%
504 Support Services						
a Case Management	2,256,325	29.2%	1,136,509	14.26%	(1,119,816)	-49.6%
b Personal Care Services	17,047	0.2%	797	0.01%	(16,250)	-95.3%
c Family Support	7,940	0.1%	234,315	2.94%	226,375	2850.9%
d Peer Support	500,811	6.5%	1,528,629	19.18%	1,027,818	205.2%
f Unskilled Respite Care	2,669	0.0%	198,451	2.49%	195,782	7335.4%
g Supported Housing	553,647	7.2%	382,556	4.80%	(171,091)	-30.9%
i Transportation	166,787	2.2%	212,797	2.67%	46,009	27.6%
j Total Support Services	3,505,226	45.4%	3,694,053	46.35%	188,827	5.4%
525 Total Service Expenses	7,723,723	100.0%	7,969,910	100.00%	246,187	3.2%

On a quarterly basis, provide justification regarding variances from approved NTXIX/XXI SMI spending plan. Include lessons learned and indicate where efforts will be focused in order to align service expenses with targeted percentages.

Variance Justification:

CPSA previously updated NTXIX SMI SFY14 tab to reflect CPSA expense for July - Sept
 Updates to the #VALUE errors in the above chart were not able to be completed due to locked cells.
 CPSA funds its providers based on the mix of service that CPSA expects to have achieved from the provider.
 Rehabilitation services has an 8.6% variance from the plan, primarily due to lower health promotion services.
 Ratios for Support services are showing lower utilization in case management expense.in line, with a few variances
 CPSA continues to work with CPSA providers on a weekly basis identifying where case management services are being provided that may need to be coded as services such as Living Skills, peer support, family support, etc. The education process continues on-going with the provider.
 Supported Housing expense exceeds the approved plan, as the plan did not anticipate an increase in supported housing funding.
 Please see supplemental reports provided related to utilization.
 On 4/9/2014 CPSA updated the NTXIX SMI column to reflect service utilization for the period of 10/1/2012 - 9/30/2013.

CPSA**STATEMENT OF CASH FLOWS****CONTRACT PERIOD TO DATE AS OF:**

December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES:

Changes in Net Assets	(1,789,641)
Adjustments to Reconcile Excess of Revenue Over/(Under) Expenses to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization	472,560
Amortization of Bond Issuance Costs	0
Unrealized Gain/Loss on Investments	(92,896)
Realized Gain/Loss on Investments	
Loss on disposal of Property & Equipment	
Changes in Operating Assets and Liabilities	
(Increases)/Decreases in Assets:	
Current Investments	
Receivables	(5,313,562)
Accrued Interest Receivable	23,176
Prepaid Expenses	731,816
Noncash gain on Interest Rate Swap Agreement	
Deposits	
Other	(7,081)
Increases/(Decreases) in Liabilities:	
IBNR	
RBUC	
Accounts Payable to ADHS	2,597,573
Accounts Payable to Providers	591,985
Interest Payable	
Trade Accounts Payable	(991,072)
Accrued Salaries & Benefits	(416,928)
Other Liabilities	406,938

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

 (3,787,132)**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchases of Property & Equipment	(401,095)
Proceeds from Sales of Investments	12,460,564
Proceeds from Maturities of Investments	
Purchase of Investments	(267,464)
Deposits for Property and Building Work In Progress	(448,860)
Transfer from Short Term Investments to Cash Equivalents	
Disposal of Property & Equipment	0
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<hr style="width: 100%; border: 0.5px solid black; margin-top: 5px; margin-bottom: 5px;"/> 11,343,145

CASH FLOWS FROM FINANCING ACTIVITIES:

Acquisition of Debt (Describe on Schedule A)	
Payment of Lease Obligations	
Payment of Other Debts (Describe on Schedule A)	(10,667,226)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<hr style="width: 100%; border: 0.5px solid black; margin-top: 5px; margin-bottom: 5px;"/> (10,667,226)

NET INCREASE/(DECREASE) IN CASH	(3,111,213)
BEGINNING CASH	31,060,441
ENDING CASH BALANCE *	<hr style="width: 100%; border: 0.5px solid black; margin-top: 5px; margin-bottom: 5px;"/> <hr style="width: 100%; border: 0.5px solid black; margin-top: 5px; margin-bottom: 5px;"/> 27,949,228

***NOTE: ENDING CASH BALANCE MUST AGREE WITH TOTAL CASH BALANCE ON BALANCE SHEET**

CPSA
STATEMENT OF CASH FLOWS
CONTRACT PERIOD TO DATE AS OF:
Schedule A Disclosure

December 31, 2013

Describe:

1. Sources and amounts of cash received for other grants.

ADOH Hogar	20,868
ADOH S+C Rural	53,866
ADOH Casas Primaras	27,951
ADOH Shelter Plus TRA Pima	237,253
City of Tucson Pathways	14,172
City of Tucson SPC2	83,009
City of Tucson SPC3	57,531
HUD Frontiers	79,361
HUD Bienestar	107,506
City of Tucson TPCH	2,008
	<hr/>
	683,524

2. Underlying transactions for acquisition of debt.
(Debtor, amount, purpose of loan, term, interest rate of debt acquired)

Cash Flows From Financing Activities - Acquisition of Debt

3. Underlying transactions for retirement of debt.
(Debtor, amount paid off.)

Cash Flows From Financing Activities - Payment of Other Debt

Bond principal payments and costs related for Adjustable Rate Revenue Tax Exempt Bonds Series 2002, through The Arizona Health Facilities Authority.	(92,499)
Loan principal payments related to building improvement construction loan	(74,729)
	<hr/>
	(167,228)

Cash Flows From Financing Activities - Other

Transfer of Net Assets to Parent (CPI)	(10,500,000)
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4. Supplemental data or non-cash investing and financing activities, gifts, etc.